

REPORTS OF MUNICIPAL OFFICERS

Greenwood, Maine

1951

ANNUAL REPORTS
OF THE
OFFICERS
OF THE
Town of Greenwood
FOR THE
YEAR ENDING DEC. 31
1951

1952
The Oxford County Citizen
Bethel, Maine

TOWN OFFICERS

Moderator

LEO COLE

Clerk

JAMES W. RING

Selectmen, Assessors and Overseers of the Poor

HARRY W. SWIFT

SAMUEL P. ALLEN

ANDREW E. HAWKINS

Treasurer

JAMES W. RING

School Committee

HENRY C. LEACH

DONALD W. BENNETT

DORIS HAYES

Superintendent of Schools

DONALD M. CHRISTIE

Road Commissioners

R. O. MILLETT

A. E. HAWKINS

Collector

JASON R. BENNETT

Constables

J. R. BENNETT

NESTOR TAMMINEN

Ballot Clerks

J. C. LITTLEFIELD

J. R. BENNETT

Health officer

W. H. BOYNTON, M. D.

REPORT OF MUNICIPAL OFFICERS

Your municipal officers submit the following report of the financial affairs of the town for the year ending Dec. 31, 1951.

ASSESSORS' REPORT

List of property, at its just value, in the town of Greenwood, April 1, 1951, made for return to the State Bureau of Taxation, as required by law.

Real Estate, resident	\$166,900 00	
Real Estate, non-resident	204,335 00	
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Total Real Estate		\$371,235 00
Personal Estate, resident	\$30,350 00	
Personal Estate, non-resident	36,825 00	
	<hr/>	
Total Personal Estate		\$67,175 00
		<hr/>
Grand Total		\$438,410 00
Value of land	\$155,620 00	
Value of buildings	215,615 00	
	<hr/>	
		\$371,235 00
Number of polls taxed	172	
Number of polls not taxed	30	
Rate of taxation	.08	

TAXABLE LIVESTOCK AND POULTRY

41 Horses	\$1,830 00
6 Beef Cattle over 18 mo.	300 00
108 Cows	4,720 00
16 Heifers over 2 yrs.	635 00
3 Heifers under 2 yrs.	115 00
3020 fowl over 50 in number	1,555 00

\$9,155 00

EXEMPT LIVESTOCK

35 Cattle under 18 mo.	\$625 00
2 Sheep	20 00
7 Swine	130 00
823 fowl under 50 in number	1,165 00

Total

\$1,940 00

ALL OTHER KINDS OF PERSONAL PROPERTY

Stock in trade	\$10,300 00
Portable mills, 1	100 00
Logs	20,350 00
Lumber	10,000 00
Boats, 43	715 00
Gas pumps, 6	625 00
Musical instruments, 6	325 00
Radios, 54	1,605 00
Furniture	1,580 00
Tractors, 1	600 00
Other property	11,820 00

Amount

\$58,020 00

Taxable livestock and poultry brought forward

9,155 00

Total amount personal property

\$67,175 00

APPROPRIATED AND ASSESSED

School maintenance and H. S. tuition	\$12,300 00
Repairs and insurance	300 00

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Supt. salary and office	525 00
Health Nurse	25 00
State Aid Road Construction	1,066 00
Winter Roads	4,500 00
Summer Roads and Bridges	4,000 00
Interest	400 00
Officers' bills and miscellaneous	2,000 00
Support of poor	1,200 00
Memorial Day	30 00
Street lights	348 00
Aid to Dependent children	750 00
Cutting bushes	400 00
Tractor note	1,000 00
Treasurer, reimbursement	1,500 00
State tax	2,684 12
County tax	1,227 66
Overlay	1,333 02

Committed to Jason R. Bennett, May 26, 1951 \$35,588 80

TOWN OFFICERS' BILLS

Harry M. Swift	\$281 50
Samuel P. Allen	189 50
Andrew E. Hawkins	200 00
James W. Ring, Treasurer	150 00
James W. Ring, Clerk	20 00
James W. Ring, Collector	
1950 Town Tax	52 31
1950 Excise Tax	32 50
Posting Warrant	2 00
Lien Costs	67 50
James W. Ring, Clerk	
Postage and cash	35 00
Recording, etc.	10 54
J. R. Bennett, Collector	
1951 Town Tax	579 11
1951 Excise Tax	22 75
Posting Warrants	2 00
Postage	17 27

Miscellaneous	14 48
J. R. Bennett, Ballot Clerk	8 00

\$1,684 46

MISCELLANEOUS BILLS

Bethel Citizen, Reports	\$136 40
Bethel Citizen, Printing, etc.	10 02
Bethel Citizen, Collectors' Supplies	7 50
Loring, Short & Harmon	21 10
Loring, Short & Harmon, Coll. supplies	3 25
Ray's Art Shop, Coll. supplies	2 35
Albert J. Stearns, legal service	20 16
Henry H. Hastings, insane case	3 00
Fred E. Hanseom, legal service	55 00
Conrad W. Lamb, bonds	35 00
Maine Municipal Assn.	35 00
Thomas P. Nangle, M. D., insane case	10 00
W. H. Boynton, M. D., insane case	5 00
Goodwin's Inc., insurance	27 70
Rumford Drug Store, school clinic	29 09
W. H. Boynton, M. D., school clinic	15 00
Abatements	48 10
Treas. of State, audit	148 04
Conveyance, Selectmen	42 00
Telephone bills	7 53
Postage	6 19
Cash expense	4 60
National Bank of Commerce, check book	3 00
Thomas Libort, bear bounty	15 00
National Bank of Commerce	20 00
Emma E. West, R. E. transfers	10 25

\$720 28

\$2,404 74

Appropriation	\$2,000 00
Lien costs received	78 77
Treas. of State, Bank Stock tax	2 78

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Treas. of State, Dog License refund	21 86	
Treas. of State, R. R. & Tel. tax	45	
		<hr/>
		\$2,103 86
Due from State, Bear Bounty		\$15 00
		<hr/>
		\$2,118 86
Overdrawn		285 88
		<hr/>
		\$2,404 74

ABATEMENTS ALLOWED

Ray and Roy Cummings, over value	\$12 00	
Charles W. Day, over value	12 00	
Monty A. Millett, error	5 20	
Charles Richardson, insane	12 90	
Lawrence Billings, poor	3 00	
Gerald Harrington, under age	3 00	
		<hr/>
		\$48 10

SUPERINTENDENT'S SALARY AND OFFICE

Appropriation	\$525 00	
Overdrawn	18 30	
		<hr/>
		\$543 30
Paid Donald M. Christie	\$485 00	
Paid Town of Bethel	58 30	
		<hr/>
		\$543 30

STATE TAX

Assessed	\$2,684 12
Paid Treas. of State	\$2,684 12

COUNTY TAX

Assessed	\$1,227 66
Paid Stuart F. Martin, Treas.	\$1,227 66

STREET LIGHTS

Appropriation		\$348 00
Paid Central Maine Power Co.		\$348 00

TOWN HALL ACCOUNT

Transferred from Excise Tax		\$108 01
Paid Central Maine Power Co.	\$21 16	
Paid W. B. Rand	60	
Paid A. E. Hawkins, wood	48 00	
Paid, C. W. Lamb, insurance	38 25	
	<hr/>	\$108 01

INTEREST ACCOUNT

Appropriation	\$400 00	
Rec'd on Tax Liens	17 12	
Rec'd Interest on bonds	37 50	
	<hr/>	\$454 62
Paid National Bank of Commerce		
Interest on 1950 tax loan	\$37 22	
Interest on 1951 tax loan	171 67	
Interest on Loans	179 90	
	<hr/>	\$388 79
Balance		<hr/> \$65 83

HEALTH NURSE

Appropriation	\$25 00
Paid Treas. of State	\$25 00

MEMORIAL DAY

Appropriation	\$30 00
Paid Jackson-Silver Post	\$30 00

TRACTOR NOTES

Appropriation	\$1,000 00
Paid National Bank of Commerce	\$1,000 00

TAX ANTICIPATION LOANS

1950 Tax Anticipation Loan	\$10,000 00
Paid National Bank of Commerce	\$5,000 00
Due National Bank of Commerce	5,000 00
	<hr/>
	\$10,000 00
1951 Tax Anticipation Loan	\$15,000 00
Paid National Bank of Commerce	\$15,000 00

ACCOUNTS RECEIVABLE

Due Jan. 1, Treas. of State:		
Schools	\$5,654 43	
Dog Licenses	19 08	
R. R. & Tel. Tax	45	
Poor Acct.	84 75	
Chas. Richardson Acct.	862 18	
	<hr/>	
		\$6,620 89
Recd. Treas. of State	\$5,758 71	
J. H. Deegan, Richardson Acct.	447 00	
Due on Richardson Acct.	415 18	
	<hr/>	
		\$6,620 89
Due, Jan. 1, 1952:		
State, Town Road Imp.	\$1,545 78	
State, Poor Accounts	247 29	
State, Special Resolve	800 00	
State, Bear Bounty	15 00	
Due on Richardson Acct.	415 18	
1950 Taxes	113 15	
1951 Taxes	5,633 22	
1947 Liens	182 71	
1948 Liens	400 46	

1949 Liens	290 25
1950 Liens	268 58

\$9,911 62

CEMETERY TRUST FUNDS

Cordwell Fund

Balance Jan. 1, 1951	\$14 55
Interest, 1951	10 47

\$25 02

Paid Irving F. Martin	\$14 00
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Balance Dec. 31, 1951	\$11 02
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Demond Fund

Balance Jan. 1, 1951	\$51 98
Interest, 1951	4 71

\$56 29

Paid H. V. Tibbetts	\$8 00
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Balance Dec. 31, 1951	\$48 29
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Fifield Fund

Balance Jan. 1, 1951	\$25 76
Interest, 1951	1 75

\$27 51

Balance, Dec. 31, 1951	\$27 51
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Hicks Fund

Balance Jan. 1, 1951	\$1 46
Interest, 1951	1 75

\$3 21

Balance Dec. 31, 1951	\$3 21
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Hicks Maintenance

Balance Jan. 1, 1951	\$1 45
Interest, 1951	1 75

\$3 20

Balance Dec. 31, 1951	\$3 20
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Richardson Fund

Balance Jan. 1, 1951	\$9 04
Interest, 1951	3 28

Balance Dec. 31, 1951	\$12 32
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Ministerial and School Fund

Balance Jan. 1, 1951	\$60 45
Interest, 1951	16 84

Balance Dec. 31, 1951	\$77 29
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Protected Reserve Fund

Balance Jan. 1, 1951	\$641 89
Interest, 1951	31 83

Balance Dec. 31, 1951	\$673 72
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POOR ACCOUNTS

Clifford Gagne

Paid Mirja K. Rainey, board	\$131 07
Paid Thomas P. Nangle, M. D.	35 00
Paid Lester W. Cole	2 00
Paid Amy Bunker, board	351 43

\$519 50

Vieno Ruokolainen

Paid Town of Rumford	\$5 00
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Ernest W. Cole

Paid I. W. Andrews & Son, ambulance	\$20 00
Paid W. H. Boynton, M. D.	21 00
Paid G. G. Defoe, M. D.	19 50
Paid Jackson's Nursing Home	271 00
Paid Martha Noyes	96 00

\$427 50

Ralph Tripp

Paid Arthur Valley, supplies	\$10 00
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Anna Saarinen

Paid Sears, Roebuck & Co.	\$11 80	
Paid Nat'l Co-op Stores	30 66	
Paid A. E. Hawkins, wood	6 50	
	<hr/>	
		\$48 96

Tramps

Paid Arthur Valley	\$ 72
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Charles Richardson

Paid Joel Merrill, board and care	\$234 00	
Paid S. P. Allen, insane commitment	39 45	
Paid H. H. Hastings	5 70	
Paid W. H. Boynton, M. D.	18 00	
	<hr/>	
		\$297 15

Case No. 1

Paid Martha Noyes	\$180 00	
Paid Thomas P. Nangle, M. D.	29 00	
	<hr/>	
		\$209 00

Case No. 2

Paid Lester W. Cole	\$5 00	
Paid P. H. Chadbourne & Co.	7 50	
Paid W. B. Rand	76 08	
	<hr/>	
		\$88 58

Case No. 3

Paid W. H. Boynton, M. D.	\$226 00	
Paid Bennett's Garage	15 00	
	<hr/>	
		\$241 00

Case No. 4

Paid W. B. Rand	\$27 94
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Case No. 5

Paid Town of Oxford	\$87 00
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Case No. 6

Paid Town of Rumford	\$16 45
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Appropriation	\$1,200 00	
Recd. Treas. of State, Case No. 3	194 75	
Recd. Treas. of State, Case No. 2	25 54	
Recd. Treas. of State, acct. Gagne	381 50	
Recd. Ernest W. Cole	52 00	
	<hr/>	\$1,853 79

Due from State, Case No. 1	\$46 25
Due from State, Case No. 2	63 04
Due from State, acct. Gagne	138 00
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\$247 29

Expended	\$2,101 08
	\$1,978 80
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Balance	\$122 28
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AID TO DEPENDENT CHILDREN

Appropriation	\$750 00
Paid Treas. of State	\$748 44
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Balance	\$1 56
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WINTER ROADS

Appropriation	\$4,500 00
Recd. Lester W. Cole	2 00
Recd. Treas. of State	532 85
	<hr/>
	\$5,034 85

Expended :		
Commissioners	\$630 00	
Labor	1,285 42	
Trucks	1,147 21	
Repairs	1,623 04	
Supplies	722 98	
Sand	13 00	
Salt	4 50	
Sander	225 00	
Fuel, oil and Tax	212 25	
Bulldozer	12 00	
Insurance and miscellaneous	150 32	
		<hr/>
		\$6,025 72
Available		\$5,034 85
		<hr/>
Overdrawn		\$990 87

SUMMER ROADS

North End

Commissioner's Salary	\$368 50	
Hand Labor	656 50	
Trucks	655 44	
Repairs	16 60	
Supplies	49 75	
Teams	12 50	
Bulldozer	334 80	
Bridge Plank	173 46	
Culverts	103 49	
Grader	32 00	
Shovel	79 42	
Gravel	15 00	
		<hr/>
		\$2,497 46
Three 2x20 culverts on hand		\$103 49
		<hr/>
		\$2,393 97

South End

Commissioner's Salary	\$412 00
Hand Labor	613 30
Trucks	415 78
Repairs	179 71

Supplies	16 55	
Teams	56 00	
Bulldozer	83 75	
Bridge Plank	177 84	
Culverts	106 19	
Grader	69 58	
	<hr/>	\$2,130 70
Expended North End		\$2,393 97
Paid for printing	\$9 00	
Paid Gravel Town Rd. Improvement	71 00	
Paid Insurance on tractors	29 84	
	<hr/>	\$109 84
		<hr/>
		\$4,634 51
Appropriation		\$4,000 00
		<hr/>
Overdrawn		\$634 51

TOWN ROAD IMPROVEMENT

Foreman's Salary	\$64 35	
Trucks	799 17	
Grader	52 00	
Hand Labor	18 26	
Bulldozer	266 75	
Power Shovel	249 48	
Culverts	95 77	
	<hr/>	\$1,545 78
Due from State		\$1,545 78

STATE AID CONSTRUCTION

Foreman's Salary	\$350 26	
Trucks	1,258 62	
Hand Labor	291 77	
Bulldozer	498 25	
Power Shovel	1,168 10	
Shovel Greaser	35 28	
Gravel	82 20	
Drilling	7 76	

Welding	8 95	
Culverts	385 32	
		<hr/>
		\$4,086 51
Appropriation	\$1,066 00	
Recd. from State	2,128 58	
		<hr/>
		\$3,194 58
Due from State, Special Resolve		\$800 00
		<hr/>
		\$3,994 58
Overdrawn		\$91 93
		<hr/>
		\$4,086 51

CUTTING BUSHES

Appropriation		\$400 00
Paid Roy Martin	\$26 98	
Paid Roy Millett	8 00	
Paid Elmer Hayes	82 28	
Paid Glenn Hayes	13 50	
Paid Merle Robinson	28 13	
Paid Walter Wyman	49 80	
		<hr/>
		\$208 69
		<hr/>
Balance		\$191 31

The Selectmen recommend that the following amounts be raised and appropriated for the ensuing year.

Town Officers and Miscellaneous	\$2,000
Superintendent's Salary and Office	550
Interest	400
Street Lights	348
Support of Poor	1,500
A. D. C.	750
Winter Roads	4,500
Summer Roads	4,000
State Aid Construction	533
Payment of Notes	2,000

ANNUAL REPORT OF
PUBLIC HEALTH NURSING SERVICE
GREENWOOD — 1951

The Public Health Nurse in her daily work in the district finds it gratifying to enter a community that is as interested in improving health standards as she has found yours to be.

Among the services that have been offered is the Child Health Conference. A series of three conferences was held for the purpose of offering immunization and physical examinations for infants and pre-school children. It is hoped that through such a program as this, the children of today will be given the best opportunity to develop into the healthy adults of tomorrow.

The school program is another important community service. This fall physical examinations were given by Dr. Boynton to children of the first, fourth and seventh grades. Home visits were made to children in need of further medical attention.

Your nurse desiring to extend her services to the entire family makes home visits for the purpose of assisting its members in the promotion of health and prevention of diseases.

At this time your nurse wishes to express her appreciation to all who have assisted in the health program.

Respectfully submitted,

(Mrs.) MARY CROSBY, R. N.

Public Health Nurse

COLLECTOR'S REPORT

Commitment		\$35,588 80
Collected Dec. 31, 1951		\$28,955 58
		<hr/>
Uncollected Dec. 31, 1951		\$6,633 32
Collected to Jan. 21, 1952		\$1,412 22
		<hr/>
William Young	\$3 00	
Arthur Crockett	29 00	
Wendall Roberts	37 00	
Leslie Millett Heirs	72 00	
Wilmer F. Bryant	25 00	
A. E. Hawkins	180 02	
Bertha Emmons	6 80	
Rodney Cross	3 00	
Thelma B. Hicks	8 80	
Bernard Harrington	5 80	
Gerald Harrington	7 40	
Alfred Stone	504 00	
Leslie Gibson	36 00	
Herbert R. Rowe	78 00	
Weslie Hawkins	47 40	
Willard Cole	80	
Kusti V. Yleni	17 00	
M. H. Harrington Heirs	98 00	
Gilman B. Whitman	228 00	
Leroy Martin	10 00	
Everett Cross	15 20	
		<hr/>

\$1,412 22

UNCOLLECTED 1951 GREENWOOD TAXES

Resident Dec. 31, 1951

	Poll	Real Estate	Personal
Britton, Lewis E.	\$3 00		\$ 80
Britton, Lewis C.	3 00		
Billings, Lawrence	3 00	\$ 4 00	

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	Poll	Real Estate	Personal
Curtis, Galen	3 00	24 00	89
Hertell, Atte	3 00	122 00	20 80
Hawkins, Andrew E.		180 02	
Hawkins Wesley	3 00	44 40	
Hakala, Stanley		58 00	
Johnson, Elof		142 00	16 09
Korhonen, Paul	3 00	14 00	
Knitilla, Olli	3 00	16 00	
Lindy, George	3 00		
Lowe, Harry L.	3 00	96 00	2 80
Rogers, Earl and Eva		272 00	31 60
Ridley, George	3 00		7 60
Suomela, Waino	3 00		
Tamlander, Toivo	3 00	46 00	80
Yleni, Kusti V.	3 00	14 00	
Bartlett, King	3 00		
Bryant, Wilmer F.	3 00	72 00	10 00
Brown, Edwin	3 00		
Cole, Ruth		32 00	
Cole, Willard			80
Cole, Everett	3 00		
Cross Everett		106 00	15 20
Cross, Rodney W.	3 00		
Crockett, Arthur	3 00	36 00	3 60
Chapman, Robert	3 00	16 80	
Croteau, James		22 40	
Deegan, Robert			6 80
Emmons, Linwood		39 30	
Emmons, Bertha			6 80
Harrington, M. H., Heirs of		98 00	
Harrington, Bernard	3 00		2 80
Harrington, Gerald	3 00		4 40
Hebert, Joseph E.		36 00	6 80
Lapham, Maude		74 00	6 80
Lane, Glenwood		11 80	
Martin, Glenn			6 00
Martin, Leroy L.	\$3 00	52 00	1 60
Mason, Fred and Bertha		30 00	
Mason, Charles B.	3 00	6 00	

	Poll	Real Estate	Personal
Nummilla, John	3 00		
Roberts, Wendall F.	3 00	56 00	16 00
Swan, Lester D.	3 00		80
Spiller, Lauris	3 00		80
Tripp, Ralph		24 00	
Wilson, Irene		68 00	
Wilson, Alden			55 60
Young, William	3 00		6 80
	<hr/>	<hr/>	<hr/>
	\$90 00	\$1,812 72	\$232 80
Resident Total			<hr/> \$2,135 52

Non-Resident

	Real Estate	Personal
Kilgore, Leon M.	\$2 80	
Currier, George	24 00	
Hazelton, Priscilla	33 60	
Kuvaja, Waino	8 00	
Merrill, Rupert and Merle V.	28 00	
Millett, Leslie, Heirs of	72 00	
Oman, Willie, Heirs of	28 00	
Pearson, John R. and Lena B.	24 00	
Socony-Vacuum Oil Co.		\$14 00
Bennett, Herman, and Rolfe, Clarence	18 00	
Curtis, Frank	6 00	
Davis, Leslie E.	34 00	
Filmore, Albert K.	80 00	
Gibson, Leslie	36 00	
Hollis, Arthur	108 00	80
Hicks, Thelma B.	8 80	
Kimball, May L.	17 00	
Kennagh, Gustavas K.	48 00	
Oxford Wood & Plastic Co.	80 00	
Rowe, Herbert R.	78 00	
Raimsey, Parker	22 80	
Stevens, Frank, Heirs of	44 00	
Stone, Alfred	504 00	
Tebbetts, E. L., Spool Co., Inc.	2,940 00	Real & Personal

	Real Estate	Personal
Wigglesworth, Arthur and Isabel	10 00	
Whitman, Gilman B.	68 00	160 00
	<hr/>	
	\$4,323 00	\$174 80
	<hr/>	
Non-Resident Total		\$4,497 80

UNCOLLECTED 1949 TAXES

Mabel Robinson	\$ 86	
Julius Robinson	3 00	
	<hr/>	
		\$3 86

UNCOLLECTED 1950 TAXES

Edwin Brown	\$3 00	
James Croteau	8 26	
Ralph Tripp	86	
Julius Robinson	3 00	
Charles Mason Jr.	4 30	
Alden Wilson	108 35	
	<hr/>	
		\$127 77

JAMES W. RING, Collector

TREASURER'S REPORT

James W. Ring, in account with the Town of Greenwood
for Year ending December 31, 1951

Cash on hand	\$4,532 89
State Treasurer	
School fund	14,349 88
State Poor	686 54
Snow removal	532 85
State Aid Road	2,128 58
Bank Stock Tax	2 78
Dog license refund	40 94
R. R. & Tel. Tax	90
National Bank of Commerce, loans	15,000 00
Tax liens	718 59
Charles Richardson account	447 00
Ernest Cole account	52 00.
Tuition	84 00
Town Hall	6 60
Sanding	2 00
W. J. Wheeler, refund on insurance	44 44
U. S. Treasury, Interest on Bonds	37 50
Norman Mills, Stumpage	55 13
Trust Fund, Cemetery care	10 50
J. W. Ring, Collector	
1949 tax	14 62
1950 tax	2,164 02
1950 tax liens	436 98
Excise tax	1,288 98
J. R. Bennett, Collector	
1951 tax	28,955 58
Excise tax	649 43
	<hr/>
	\$72,242 73

Cr.

Paid Town Warrants	\$69,414 81
Cash to balance	2,827 92
	<hr/>
	\$72,242 73

Respectfully submitted,

JAMES W. RING, Treasurer

TOWN CLERK'S REPORT

To the Selectmen of the Town of Greenwood:

Number of births for 1951	9
Number of marriages	6

Deaths

1951

- March 9. In Lewiston, Maine, Oscar L. Peabody, aged 74 years. Birthplace, Greenwood, Maine. Cause of death, arterio-sclerosis.
- March 15. In Lewiston, Maine, Nellie W. Noyes, aged 37 years. Birthplace, Greenwood, Maine. Cause of death, congestive heart failure.
- March 21. In Buckfield, Maine, Maud L. Willis, aged 70 years. Birthplace, Greenwood, Maine. Cause of death, cerebral hemorrhage.
- April 17. In East Pepperell, Mass., Herbert Downs, aged 63 years. Birthplace, Milton, Maine. Cause of death, diabetes mellitus.
- July 4. In Woodstock, Maine, Annie B. Davis, aged 80 years. Birthplace, Greenwood, Maine. Cause of death, chronic myocarditis.
- July 10. In Norway, Maine, Christopher Bryant, aged 85 years. Birthplace, Greenwood, Maine. Cause of death, severe anemia.
- August 31. In Greenwood, Maine, George A. Norton, aged 46 years. Birthplace, Greenwood, Maine. Cause of death, coronary embolism.
- May 14. In Woodstock, Maine, Mary E. Felt, aged 65 years. Birthplace, Greenwood, Maine. Cause of death, carcinoma.

May 18. In Woodstock, Maine, Frederick C. Noyes, Sr., aged 65 years. Birthplace, Greenwood, Maine. Cause of death, cerebral hemorrhage.

December 24. In Greenwood, Maine, Walter R. Wyman, aged 65 years. Birthplace, Dead River Plantation, Maine. Cause of death, cerebral hemorrhage.

Respectfully submitted,

JAMES RING, Town Clerk

STATE OF MAINE
STATE DEPARTMENT OF AUDIT
AUGUSTA

September 12, 1951

Board of Selectmen
Greenwood, Maine

Gentlemen:

In accordance with Chapter 16, Section 3, Revised Statutes of 1944, and at your request, the records of the Town of Greenwood have been audited for the fiscal year ended December 31, 1950.

The examination was made by Auditor S. S. Davis in accordance with generally accepted auditing standards that pertain to municipal accounting. Audit analysis was on a basis consistent with that of the preceding year, and included all procedures which were considered necessary. Insofar as could be ascertained within the scope of the examination, the financial transactions of the Town appear to have been appropriately handled, with such exceptions as may be noted in the accompanying comments.

Exhibits and Schedules incorporated in this report present the result of the financial operations of the Town for the period designated.

All of which is respectfully submitted.

Very truly yours,

FRED M. BERRY

State Auditor

FMB:emb

COMMENTS

Town of Greenwood

January 1, 1950 to December 31, 1950

An audit has been completed of the financial records of the Town of Greenwood for the year ended December 31, 1950. The audit included an examination of the records kept by the Assessors, Selectmen, Tax Collector, Treasurer and Town Clerk.

It is believed that the accompanying balance sheet, together with supporting exhibits and schedules fairly present the financial position of the Town at December 31, 1950, and the result of its operations for the year then ended.

Scope of Audit

The systems of the various town offices were reviewed and the internal control, accounting records and other supporting evidences were tested by methods and to the extent deemed appropriate. Cash accounts were verified and receipts, disbursements and supporting data were examined.

Transactions affecting accounts receivable, taxes receivable and tax liens were reviewed and verifications made of unpaid accounts. The records of excise tax receipts were checked in detail. Appropriation, revenue and expenditure records of the departmental accounts were examined. Verifications were made of the accounts payable and notes payable. Trust and capital reserve fund transactions were reviewed. Surety bonds and insurance policies of the Town were examined and listed.

Assets

The cash balance of \$6,854.66 was reconciled with the balances on deposit December 31, 1951, as per bank statement furnished by the National Bank of Commerce, Portland, Maine.

The general fund investments amounting to \$1,000.00 were represented by U. S. Treasury 2½% bonds, 1966-71,

No. 48488J and No. 48489K. It was ascertained that coupons totaling \$25.00 had not been presented for payment at the close of the municipal year.

It was ascertained that the accounts receivable totaled \$5,728.96 at the year end and is summarized as follows:

State of Maine:	
State School Fund	\$5,654.43
Dog License Refund	19.08
Railroad and Telegraph Tax	.45
Poor Relief	44.50
	<hr/>
Total State of Maine	\$5,718.46
Due from Trust Funds	10.50
	<hr/>
Total Accounts Receivable	\$5,728.96
	<hr/>

Current year taxes receivable amounted to \$2,728.77 and those of prior years totaled \$37.44. The detail of the balances as shown by the records of the Tax Collector were in agreement with the control accounts in the Selectmen's ledger. A list of the unpaid accounts is on file in the State Department of Audit.

The 1949 unpaid real estate taxes were secured by recorded tax liens. At December 31, 1950, the unredeemed tax liens totaled \$1,449.38 (Schedule A-2). Payments received during the year appeared to have been properly credited.

Liabilities

The accounts payable at the year end totaled \$2,324.77 and are summarized as follows:

State of Maine—State Tax	\$2,321.77
Jason Bennett	3.00
	<hr/>
Total	\$2,324.77
	<hr/>

Tax anticipation notes totaling \$10,000.00 for the 1950 year were outstanding and due the National Bank of Commerce, Portland, Maine, at the close of the fiscal year.

Reserves and Surplus

From the examination of the departmental accounts, it was determined that the net unexpended balances carried forward to the ensuing year totaled \$1,190.41.

The unappropriated surplus was decreased by \$5,144.36 during the year and totaled \$4,251.85 at the year end. This decrease is summarized as follows:

Excess of Expenditures Over	
Available Funds	\$5,073.06
Adjustment of Reserve for	
Losses on Tax Liens	15.10
Prior Years' Lapsed Balances	
Restored	56 20
	<hr/>
Total Decrease	\$5,144.36
	<hr/>

Revenues and Expenditures

A comparative statement of revenues and expenditures (Exhibit B) disclosed that for the 1950 year revenues decreased by \$4,022.66 and expenditures decreased by \$214.86 as compared with those of the preceding year. The factors contributing to these differences were reviewed with no exception being noted. Following is a summary of the differences as compared with the 1949 year:

Decreased Revenues		Decreased Expenditures	
State of Maine	\$4,045.54	Protection	\$1,401.62
Charity	328.33	Charity	377.57
	<hr/>	Special Assessments	362.50
	4,373 87		<hr/>
Less—Other Accounts			2,141.69
(Net)	351.21	Less—Other Accounts	
	<hr/>	(Net)	1,926.83
Net Decrease	\$4,022.66		<hr/>
	<hr/>		\$214.86
			<hr/>

Overdrafts were noted in several appropriation accounts. The major overdrafts occurred in the protection and highway and bridge accounts. Overdrafts and unexpended balances are summarized as follows:

Overdrafts	\$8,499.49
Unexpended Balances	3,426.43
	<hr/>
Net Overdraft Balances	\$5,073.06
	<hr/>

The following opinion was rendered by the Department of Attorney General regarding overdrafts:

“The municipal officers are bound by the terms of the articles in the warrant calling the town meeting providing for the expenditure of money. The officers should not spend more than the taxpayers appropriated at town meeting, unless the statute expressly authorizes an expenditure in excess of the appropriation.”

The provisions of Chapter 84, Section 81. of the Revised Statutes of 1944, however, relate to expenditures of monies for highway purposes and permit overdraft in cases of emergencies to the extent of 15% of the appropriation.

Debt Fund

The debt fund, which is incorporated in the balance sheet as a separate fund, reflects the notes of the Town which are to be retired from future year's revenue.

The outstanding notes of this fund at December 31, 1950, totaled \$4,000.00 and mature \$1,000.00 annually.

Trust and Reserve Funds

The trust fund principals totaled \$1,168.00 and the unexpended income amounted to \$164.69 and were represented by time deposits in the Bethel Savings Bank, Bethel, Maine. The interest earnings had been properly credited to the various funds. No withdrawals were made for the year. Expendi-

tures of \$10.50 were made from general fund for cemetery maintenance and is chargeable to trust fund income. This amount should be withdrawn and paid to the general fund.

The capital reserve fund was increased by \$27.84 which represented the earnings on the time deposit in the Bethel Savings Bank, Bethel Maine, and the U. S. Treasury bond. The fund balance at December 31, 1950 amounted to \$1,141.89.

General

From an analysis of the Treasurer's receipts and deposits, it was determined that all monies deposited were in agreement with the total recorded receipts.

It was ascertained that all disbursements had been made by check and were supported by properly authorized warrants issued by the Selectmen.

Excise tax collections were verified by examination of the copies of the receipts retained by the Collector. Collections totaling \$1,954.77, were accounted for as follows:

1950 Taxes	Receipt Numbers 21 to 244	\$1,829.65
1951 Taxes	Receipt Numbers 1 to 13	125.12
Total		<u>\$1,954.77</u>

A transfer of \$161.20 from the excise tax account to the Town Hall account was authorized at the annual meeting.

A corporate surety bond was furnished by the Aetna Casualty and Surety Company for the following official:

Treasurer—Tax Collector	\$5,000.00
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TOWN OF GREENWOOD
COMPARATIVE BALANCE SHEET

December 31, 1950 December 31, 1949

Assets

Cash on Hand and In Bank	\$6,854.66	\$1,172.11
Investments	1,000.00	1,000.00
Accounts Receivable	5,728.96	4,644.45
Taxes Receivable (Schedule A-1)	2,766.21	1,799.57
Tax Liens (Sch. A-2)	\$1,449.38	\$1,154.30
Less—Reserve for Losses	32.18	17.08

	1,417.20	1,137.22
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TOTAL—GENERAL FUND	\$17,767.03	\$9,753.35
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Liabilities

Accounts Payable	\$2,324.77	\$3.00
Notes Payable	10,000.00	
Total Liabilities	12,324.77	3.00

Reserves

Reserve for Authorized		
Expenditures (Exhibit D)	1,190.41	354.14

Surplus

Unappropriated (Exhibit C)	4,251.85	9,396.21
TOTAL—GENERAL FUND	\$17,767.03	\$9,753.35

DEBT FUND

Assets

Amount Necessary to Retire Notes		
From Future Revenue	\$4,000.00	\$5,000.00

Liabilities

Notes Payable	\$4,000.00	\$5,000.00
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TRUST AND RESERVE FUNDS

December 31, 1950 December 31, 1949

Assets

Trust Fund:

Time Deposits	\$1,343.19	\$1,342.21
Total Trust Funds	\$1,343.19	\$1,342.21

Capital Reserve Fund:

Time Deposits (Sch. A-4)	641.89	614.05
Investments (Sch. A-4)	500.00	500.00
Total Capital Reserve Fund	1,141.89	1,114.05
TOTAL—TRUST AND RESERVE FUNDS	\$2,485.08	\$2,456.26

Liabilities

Trust Fund:

Principals (Sch. A-3)	\$1,168.00	\$1,168.00
Unexpended Income (Sch. A-3)	164.69	141.45
Due General Fund	10.50	32.76
Total Trust Fund	\$1,343.19	\$1,342.21
Capital Reserve Fund	\$1,141.89	1,114.05
Total Capital Reserve Funds	1,141.89	1,114.05
TOTAL—TRUST AND RESERVE FUNDS	\$2,485.08	\$2,456.26

TOWN OF GREENWOOD
COMPARATIVE STATEMENT OF REVENUES
AND EXPENDITURES

Years End December 31, 1950, 1949, and 1948

Revenues:	1950	1949	1948
Tax Commitment	\$31,110.17	\$31,263.99	\$33,346.87
Excise Taxes	1,954.77	1,718.18	1,577.85
Supplemental Taxes	99.34	15.94	221.15
State of Maine	10,710.06	14,755.60	10,391.15
Tax Lien Costs	48.87	25.97	
Donations	22.00		
Licenses	2.00		
Sale of Schoolhouse	100.00		
Cemetery Lots		15.00	
Plowing Driveways		14.25	
Sale of Snowplow		25.00	
Equipment Rental	709.50	563.50	
Charity Reimbursement	32.00	360.33	
Tuition	99.50	71.50	
Interest on Investments		25.00	
Miscellaneous	24.59	81.20	736.63
Total Revenues	44,912.80	48,935.46	46,273.65
Add:			
Carrying Balances Expended		1,346.99	
Transfer from Surplus	56.20		
	44,969.00	50,282.45	46,273.65
Deduct:			
Revenue Applicable to Appropriation Carrying Balances	836.27		731.63
Total Deductions	\$44,132.73	\$50,282.45	\$45,542.02
Expenditures:			
General Government	2,469.95	2,538.71	2,408.28
Protection	1,856.70	3,158.32	1,911.00

ANNUAL REPORTS

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	1950	1949	1948
Health and Sanitation	25.00	50.00	
Highways and Bridges	17,123.31	15,215.22	14,369.79
Charities	2,391.38	2,768.95	1,618.00
Education	20,329.61	20,353.01	18,778.07
Cemeteries	17.50	23.64	
Municipal Indebtedness	1,340.55	1,318.33	1,296.12
Special Assessments	3,601.97	3,964.47	3,676.01
Unclassified	49.82	30.00	30.00
Total Expenditures	49,205.79	49,420.65	44,037.27
Excess of Expenditures over Available Funds	—\$5,073.06		
Excess of Available Funds Over Expenditures		\$861.80	\$1,454.75

REPORT OF SUPERINTENDENT OF SCHOOLS

To the Citizens of the Town of Greenwood:

I wish to submit my sixth and last annual Greenwood school report.

Mrs. Eva Twitchell of Bryant Pond, was hired to teach the intermediate grades at Locke Mills. It is hoped that the positions may be made attractive enough financially to cause the teachers who wish to return next year to do so.

Through a very generous gift from the Ekco Foundation it has been possible to have a lunch program at the Locke Mills school for the winter term. Some of this fund has been set aside to aid the rural schools in supplementing their lunches.

Your committee is recommending an over-all school budget of practically the same amount as for the past two years. The total school maintenance cost will be higher but a recommendation is being made to take part of this from the large balance which you now have in that account.

The amount being asked for repairs is more than last year but two painting jobs, the outsides of the Locke Mills and Greenwood City buildings, should be done without more delay.

I have enjoyed the pleasant associations with the many school and town officials of Greenwood over the past six years and trust that my successor will be accorded the same cooperation as he helps you carry on for the boys and girls of your town.

Respectfully submitted,

DONALD M. CHRISTIE

Superintendent of Schools

RECOMMENDATIONS FOR 1952 AS SUBMITTED BY YOUR SUPERINTENDING SCHOOL COMMITTEE

For School Maintenance \$12,000.00 (arrived at as follows):

Estimated Expenses		Estimated Receipts	
Instruction	\$8,600.00	State of Maine	
Fuel	800.00	(known)	\$8,295.00
Janitors	950.00	Elem. Tuition	105.00
Conveyance	2,900.00		
Elem. Tuition	250.00		\$8,400.00
Textbooks	200.00	Amount necessary	
Supplies	200.00	to raise if bal-	
High School Tuition	7,500.00	ance to be kept	
		same	\$13,000.00
	<u>\$21,400.00</u>		

Committee recommends \$12,000.00 (taking \$1,000.00 from balance)

For Repairs	\$600.00
For Superintendence	\$550.00

FINANCIAL REPORT

Summary of Maintenance Account

Resources

Balance Jan. 1, 1951	\$1,205 74	
Appropriation	12,300 00	
State Fund	6,120 45	
State Equalization	2,575 00	
W. J. Wheeler	44 44	
Chester Kimball	54 00	
John Hicks	30 00	
	<u> </u>	\$22,329 63

Expenditures

Instruction	\$8,466 00
Fuel	736 92

Janitors & Cleaning	948 00	
Conveyance	2,815 20	
Elem. Tuition	285 00	
Textbooks	351 96	
Supplies	631 32	
High School Tuition	6,378 43	
		<hr/>
		\$20,612 83
		<hr/>
Balance Jan. 1, 1952		\$1,716 80

DETAIL OF EXPENDITURES

Instruction

Guy Meserve	\$1,750 00	
Miriam McAllister	1,670 00	
Colista Morgan	1,718 00	
Doris Slattery	1,636 00	
Norma Tirrell	990 00	
Eva Twitchell	660 00	
Lillian Ross	28 00	
Florence Hastings	7 00	
Mrs. David Foster	7 00	
		<hr/>
		\$8,466 00

Fuel

John P. Cullinan	\$576 92	
Roy Millett	160 00	
		<hr/>
		\$736 92

Janitors & Cleaning

Clarence Howe	\$688 00	
Glenn Hayes	74 00	
David Ring	42 00	
Nancy Yates	32 00	
Dean Bennett	25 00	
Arnold Jordan	25 00	
Etla Tamlander	19 00	
Mrs. Roy Morgan	19 00	

W. B. Rand	12 80
M. F. Bragdon Paint Co.	8 60
D. Grover Brooks	2 60

\$948 00

Conveyance

Clarence Howe	\$1,224 00
Glenwood Yates	540 00
Ella Cole	432 00
Mrs. Alden Wilson	367 20
J. B. Chapman	217 50
Donald Billings	34 50

\$2,815 20

Elementary Tuition

Town of Bethel	\$285 00
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High School Tuition

Gould Academy	\$3,111 80
Town of Paris	2,022 60
Town of Woodstock	1,244 03

\$6,378 43

Textbooks

Ginn & Company	\$81 58
Laidlaw Brothers	67 82
American Book Co.	60 34
Follett Pub. Co.	24 52
Am. Education Press	43 00
Beckley-Cardy Co.	18 45
The Macmillan Co.	20 58
L. W. Singer Co.	11 15
Arlo Pub. Co.	9 73
Colista Morgan	6 68
Scott-Foresman Co.	2 22

Silver Burdett Co.	1 21
Webster Pub. Co.	4 68

\$351 96

Supplies

Loring, Short & Harmon	\$124 39
J. L. Hammett Co.	110 87
Cascade Paper Co.	112 25
Edward E. Babb Co.	76 94
Central Maine Power Co.	90 41
Berry Paper Co.	40 56
Gledhill Brothers, Inc.	36 23
Fire Line Co.	22 80
Huston-Tuttle Book Co.	6 82

\$631 32

REPAIRS & INSURANCE

Resources

Appropriation	\$300 00
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Expenditures

Overdraft Jan. 1, 1951	\$32 35
W. J. Wheeler Co. (Ins.)	48 37
Harrison Mutual (Ins.)	4 32
Diamond Match Co.	31 39
D. Grover Brooks	11 35
Lewis M. Mann & Son	33 96
Jason Bennett	39 00
Donald Bennett	30 25
Dean Bennett	6 50
Whitman & Knights	15 00
Leonas Holt	18 00

\$270 49

Balance Jan. 1, 1952

\$29 51

SUPERINTENDENCE ACCOUNT

Resources

Bal. Jan. 1, 1951	\$17 02	
Appropriation	525 00	
	<hr/>	
		\$542 02

Expenditures

Dould M. Christie	\$485 00	
Town of Bethel	58 30	
	<hr/>	
		\$543 30
		<hr/>
Overdraft Jan. 1, 1952		\$1 28

WARRANT FOR TOWN MEETING

To Jason R. Bennett, a constable of the Town of Greenwood in the County of Oxford, Greeting:

In the name of the State of Maine, you are hereby directed to notify and warn the inhabitants of the Town of Greenwood, qualified by law to vote in said town, to meet at Town Hall, at Locke's Mills Village, in said town, on Monday, the third day of March, 1952, at ten o'clock in the forenoon to act upon the following articles, to wit:

Art. 1. To choose a moderator to preside at said meeting.

Art. 2. To choose a clerk for the ensuing year.

Art. 3. To see if the town will vote to accept the reports of the municipal officers for the year 1951.

Art. 4. To choose selectmen, assessors, and overseers of the poor for the ensuing year.

Art. 5. To see what sum the town will vote to pay, per day, the selectmen, assessors, and overseers of the poor for their services.

Art. 6. To choose a town treasurer for the ensuing year.

Art. 7. To see if the town will vote to elect a road commissioner, or commissioners, establish their number, and fix their pay.

Art. 8. To elect a commissioner or commissioners.

Art. 9. To elect one member of the school committee for three years, and all other necessary town officers for the ensuing year.

Art. 10. To see what sum of money the town will vote to raise and appropriate for the following accounts:

1. School Maintenance.
2. Repairs of schoolhouses.
3. Insurance on schoolhouses.
4. Salary of superintendent and office supplies.

Art. 11. To see if the town will vote to pay the members of the school committee for their services for the year 1951.

Art. 12. To see if the town will vote to raise the sum of \$25.00 for public health nursing in Greenwood, said sum to be expended by the State Bureau of Health, for local services.

Art. 13. To see what sum of money the town will vote to appropriate for State Aid Road construction, under provisions of Section 19, Chapter 28, R. S. of 1930, or under provisions of Section 3, Chapter 289, public laws of 1937.

Art. 14. To see what sum of money the town will vote to raise and appropriate for winter roads, snow removal, sanding, repairs, etc.

Art. 15. To see what sum of money the town will vote to raise and appropriate for the support of summer roads and bridges.

Art. 16. To see what sums of money the town will vote to raise and appropriate for the payment of interest.

Art. 17. To see what sum of money the town will vote to raise and appropriate for Town Officers' bills and miscellaneous expenses.

Art. 18. To see what sum of money the town will vote to raise and appropriate for the support of the poor.

Art. 19. To see what sum of money the town will vote to raise and appropriate for Memorial Day observances.

Art. 20. To see what sum of money the town will vote to raise and appropriate for support of street lights.

Art. 21. To see what sum of money the town will vote to raise and appropriate for Aid to Dependent Children (Mother's Aid).

Art. 22. To see what sums per hour the town will vote to pay men, trucks, and tractors with drivers for labor on the highways.

Art. 23. To see if the town will vote to buy the treasurer's and tax collector's bonds.

Art. 24. To see if the town will vote to authorize the selectmen to insure the town tractor or tractors against property damage and personal liability.

Art. 25. To see if the town will vote to authorize the selectmen to procure a temporary loan or loans in anticipation of taxes, for the purpose of paying obligations of the town; such loan or loans to be paid during the current municipal year, out of money raised during said current municipal year by taxes. Said loans not to exceed in the aggregate \$18,000.00.

Art. 26. To see if the town will vote to authorize the selectmen to sell such real estate acquired by tax liens as they may deem advisable for the best interest of the town, and convey the same by a quitclaim deed. Such real estate to be advertised thirty days.

Art. 27. To see if the town will vote to raise a sum of money to be used for cutting bushes along the highway, and fix that sum.

Art. 28. To see if the town will vote to raise the sum of \$1,000.00 for the payment of tractor notes due Dec. 31, 1952.

Art. 29. To see if the town will vote to raise the sum of \$1,000.00 for the payment of a Tax note due Dec. 31, 1952.

Art. 30. To see if the town will vote to appropriate the sum of \$200.00 to cooperate with the Maine Forest Service and the Federal Government in the control of the White Pine Blister Rust in accordance with Revised Statutes Chapter 32, Section 54.

Art. 31. To see whether or not the town will vote to raise and appropriate the sum of \$25.00 to be paid the State of Maine Publicity Bureau to be expended and used for advertising the natural resources, advantages and attractions of the State of Maine in accordance with the provisions of Chap. 5, Section 82, of the revised Statutes of Maine.

Art. 32. To see what sum of money the town will vote to raise and appropriate for Town Hall expenses in 1952.

Art. 33. To see if the town will vote to raise and appropriate a sum of money for Civilian Defense purposes and fix that sum.

Art. 34. To see if the town will vote to raise and appropriate the sum of \$2,940 to cover the abatement of 1951 tax on property of E. L. Tebbets Spool Co.

Art. 35. To see if the town will take any action in naming a budget committee.

Art. 36. To transact any other business that may legally come before said meeting.

The selectmen will be in session at nine o'clock of the day of said meeting for the purpose of correcting the list of voters.

Hereof fail not, and have you there this warrant with your doings thereon.

Given under our hands this 26th day of January, 1952.

HARRY M. SWIFT

ANDREW E. HAWKINS

Selectmen of Greenwood

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